

ARTICLE I. GENERAL

Sec. 12-1. Business license tax.

It shall be unlawful for any person either for himself or for any other person, to commence or carry on any business taxed pursuant to this article in the City of Belmont, without having procured a business license from said city, and the carrying on of any business without first having procured a license from said city shall constitute a separate violation of this Code for each and every day that such business is so carried on.

(Ord. No. 587, § 1, 12-13-76)

Sec. 12-1.1. Approval of business premises.

(a) No license, as provided herein, shall be issued to conduct a business at, within or about any building, store, warehouse, or other structure or portion thereon unless it has been certified by the Director of Community Development of the City of Belmont that the business to be conducted at the premises is permitted by the Zoning Ordinance and certified by the Fire Marshal of the South County Fire Authority that the premises where the business is to be conducted complies with the safety standards of the Belmont Fire Protection District.

(b) Nothing in this chapter shall exempt the recipient of a business license or property where the business is conducted from compliance with the Building Codes and Safety Regulations of the City of Belmont. (Ord. No. 730, § 1, 4-9-85; Ord. No. 821, § 1, 10-10-89; Ord. No. 870, § 1, 3-23-93)

Sec. 12-2. Definitions.

The following words and terms shall, for the purposes of this chapter, have the meanings ascribed herein:

Average number of employees: In determining the number of employees for the purpose of fixing the license tax due under these articles, the employee shall take the number of employees as herein defined employed or physically located within the city, or otherwise caused to carry on any business within the city, earning wages during the second quarter ending June 30 as reported to the Internal Revenue Service on Form Series 941 for withheld income tax. At the option of the licensee, the average number of employees may be computed by totaling the hours of service performed by all employees and dividing by the number of hours of service constituting a year's

work of one full-time employee, according to prevailing practice or law governing such employment. In the event that an employer commences business prior to June 30, he shall estimate the number of employees and make any correction the following June 30. There shall be no penalty for this correction. Likewise, if an employer has a reduction in the amount of employees, there shall be no adjustment in the amount of tax due until the next reporting period, the second quarter ending June 30.

Business shall mean arts, professions, trades, vocations, enterprises, occupations and all and every kind of calling, any of which are conducted and/or carried on for the purpose of earning in whole or in part a profit or livelihood, whether or not a profit or livelihood is actually earned thereby, whether paid in money, goods, labor or otherwise.

Business license: "Business license" shall be that document issued as evidence of registration and payment of business license taxes provided by these articles.

Collector: "Collector" shall mean the city's finance director or other city officer charged with the administration of this chapter.

Contractor: "Contractor" shall mean those persons defined as contractors by the provisions of Section 7026 of the State of California Business and Professions Code, as amended before or after this chapter is adopted.

Employee: "Employee" shall mean any person engaged in the operation of any

business whether as a member of the owner's family, agent, manager, solicitor and any and all other persons employed or working in said business.

Fixed place of business: "Fixed place of business" shall mean the premises occupied in the city for the particular purpose of conducting a business thereat, and regularly kept open for that purpose with a competent person in attendance for the purpose of attending to said business. Where a location requires a sales and use tax permit by the state board of equalization, license tax applicant shall produce a valid State of California Sales and Use Tax Permit in order to be adjudged by the director of finance as having a fixed place of business within the city.

Gross receipts: "Gross receipts," except as otherwise specifically provided, shall mean the gross receipts of the preceding fiscal year of the licensee or part thereof, and is defined as follows: The total amount actually received or receivable from all sales; the total amount of compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as part of or in connection with the sale of materials, goods, wares or merchandise. Included in "gross receipts" shall be all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials, labor or service costs, interest paid or payable, or losses or other expenses whatsoever, except that the following shall be excluded therefrom:

- (1) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser.
- (2) Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded.
- (3) Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected, provided the agent or trustee has furnished the collector with the names

and addresses of the others and the amounts paid to them. The exclusion shall not apply to any fees, percentages, or other payments retained by the agent or trustee.

- (4) Transactions between a partnership and its partners.
- (5) Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery, or other equipment used by the licensee in the regular course of the licensee's business.

Home occupation business: "Home occupation business" shall mean any person conducting a business from a residential location within the city, which shall include handicrafts, dressmaking, millinery, laundering, preserving, teaching of the arts, other instructions, and like occupations.

Mechanical amusement device: "Mechanical amusement device" means any machine or device which, upon insertion of a coin, slug or token in any slot or receptacle attached to such machine or connected therewith, operates or which may be operated for use as a game contest, or amusement, and which does not contain a payoff device for the return of slugs, money, coins, checks, tokens or merchandise. Included in the definition are all types of mechanical music machines.

Mechanical amusement device owner or operator: "Mechanical amusement device owner or operator" shall mean:

- (1) Any owner of such mechanical amusement device who operates or permits the same to be played or operated in his place of business or any place under his control, or who installs or maintains the same in any place where the same can be played or operated by persons in or about the place; or
- (2) The person in whose place of business any such mechanical amusement device is placed for the use, amusement, patronage or recreation of the public or of persons in or about the place.

Solicitor: "Solicitor" shall mean any person who engaged in the business of going from house to house, place to place, in or along the streets, within the city, and/or by telephone, selling or taking orders for or offering to sell

or take orders for goods, wares or merchandise or other things of value for future delivery, or for services to be performed in the future. For the purposes of this article, "solicitor" shall also include all persons engaged in the business of distributing samples, handbills, brochures, and other similar items door to door.

Sworn statement: "Sworn statement" shall mean an affidavit sworn to before a person authorized to take oaths or a declaration or certification made under penalty of perjury.

Vehicle: "Vehicle" means every device in, upon or by which any person or property is or may be transported or drawn upon a public street or highway, except devices moved by human power or used exclusively upon stationary rails or tracks.

Vending machine: "Vending machine" shall mean any mechanical or electronic device which dispenses, serves, sells, delivers, produces or makes available any tangible personal property or personal service through the insertion of coins, slugs, tokens or currency in any receptacle attached in any manner to said machine or device, provided, however, that "mechanical amusement devices" as defined herein shall not be considered vending machines for the purposes of this chapter. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-3. License fee a tax; does not permit business otherwise prohibited.

(a) The term "license" as used in this article, shall not be construed to mean a business permit. The schedule of payments described by the business license provisions of this article constitutes a tax for revenue purposes and are not regulatory permit fees.

(b) The payment of a business license tax required by this article, and its acceptance by the city, and the issuance of such license to any person, shall not entitle the holder thereof to carry on any business unless he has complied with all of the requirements of this Code and all other applicable laws, nor to carry on any business in any building or on such premises designated in such license in the event that such building or premises are situated in a zone or locality in which the conduct of such business is in violation of any law. (Ord. No. 587, § 1, 12-13-76)

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Sec. 12-4. Exemptions.

(a) Nothing in this article shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the constitution or applicable statutes of the United States or of the State of California from the payment of such taxes as are herein prescribed.

(b) Any person claiming an exemption pursuant to this section shall file a sworn statement with the collector stating the facts upon which exemption is claimed, and in the absence of such statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by this chapter.

(c) The collector shall, upon a proper showing contained in the sworn statement, issue a license to such person claiming exemption under this section without payment to the city of the license tax required by these articles.

(d) The collector, after giving notice and a reasonable opportunity for hearing to a licensee, may revoke any license granted pursuant to the provisions of this section upon information that the licensee is not entitled to the exemption as provided herein.

(e) The collector shall be permitted to grant exemptions for the following classifications:

- (1) Charitable and nonprofit organizations, carried on for religious, charitable, philanthropic or educational purposes;
- (2) Disabled veterans desirous of hawking, peddling, soliciting, or vending goods, wares or merchandise;
- (3) Persons under eighteen (18) years of age or over sixty-five (65) years of age engaged in any part-time occupation, provided that the gross income of said person does not exceed one thousand five hundred dollars (\$1,500.00) per annum;
- (4) Artists and art exhibits, the sales from such activity do not result in an annual gross income of over one thousand dollars (\$1,000.00);
- (5) Public utilities making franchise payments to the city;

(6) Home occupation businesses whose gross income from such business does not exceed one thousand five hundred dollars (\$1,500.00) per annum;

(7) Builder-owners, provided every person who makes application for a building permit as a builder-owner must post a one thousand dollar (\$1,000.00) surety bond with the city manager. Said owner-builder must live in the completed house a minimum of ninety (90) days after a certificate of occupancy is issued by the building department in order to be exempt from the payment of the business license tax as provided in this section.

(f) This section shall not be deemed to exempt any such person, organization or institution from complying with any other provisions of this Code. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-5. Declaration for issuance of first license.

(a) Upon a person making application for the first license to be issued for a newly established business, he shall furnish to the collector, for his guidance in ascertaining the amount of license to be paid by the applicant, a written statement, upon a form provided by the collector, setting forth such information as may be therein required and as may be necessary to properly determine the payment of the license to be paid by the applicant.

(b) Whether payment of the license is based on the average number of persons employed or gross receipts, as provided by Article II, Section 12-26, Categories VI and VII, the employer shall estimate the average number of persons to be employed in his business or the gross receipts of his business as the case may be for the period from the date of application to the second quarter of the calendar year ending June 30. Within thirty (30) days after said June 30, said person shall furnish the collector with a statement upon a form furnished by the collector showing the number of employees employed in such business as of June 30, or the exact gross receipts of such business as the case may be during the period of such license, and the license for such period shall be finally ascertained and paid in the manner provided

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by this article for the ascertaining and paying of renewal of licenses for other businesses, after deducting from the payment found to be due the amount paid at the time such first license was issued.

(c) Said collector shall not renew a license for such person for the same or any other business until such persons shall have furnished to the collector the written statement and paid the license that is hereinabove required. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-6. Statement for renewal of license.

Except where a provision of this article specifically provides a different method for the filing of a statement and payment of the license fee for a designated classification of business, statements required hereunder shall be filed and payment of the tax made in the following manner: Whether the annual business taxes measured by gross receipts as provided by Section 12-26, Categories XI and VII, or number of employees, the person subject to said business tax shall, before the tax becomes delinquent, as hereinafter defined, file with the collector on the form provided by the collector a written statement indicating the method by which the business tax was computed, and such persons shall pay at such time the amount of the business tax computed as reported in the statement. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-7. Declaration, additional statement by applicant for first renewal or transferred license.

In addition to the information required to be included in the written statement of the applicant for a first license, and of the license for a renewal of license, as provided in sections 12-5 and 12-6 above, and in addition to and as a part of the procedure to be followed in any transfer of a license, as provided in section 12-23 below, each applicant, licensee, or transferee who is subject to the contractors license law shall state that he is licensed under such law, that his license is in full force and effect, and the number thereof, or, if he is exempt from the provisions of the contractors license law, proof of the facts which entitles him to such exemption. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-8. Statements not conclusive.

(a) No statements shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the City of Belmont from collecting by appropriate action such sum as is actually due and payable hereunder. Such statement and each of the several items therein contained shall be subject to audit and verification by the city manager, his deputies, or authorized employees of the city who are hereby authorized to examine, audit and inspect such books and records of any licensee or applicant for license, as may be necessary in their judgment to verify or ascertain the amount of license fee due under gross receipts sections of this Code.

(b) All licensees, applicants for licenses, and persons engaged in business in the City of Belmont, are hereby required to permit an examination of such books and records for the purposes aforesaid.

(c) The information furnished or secured pursuant to this section or any sections of this chapter shall be confidential. Any unauthorized disclosure or use of such information by any officer or employee of the City of Belmont shall constitute a misdemeanor and such officer or employee shall be subject to the penalty provisions of this chapter, in addition to any other penalties provided by law. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-9. Failure to file statement or corrected statement.

(a) If any person fails to file any required statement within the time prescribed, or if after demand therefor is made by the city manager he fails to file a corrected statement, the city manager may determine the amount of license tax due from such person by means of such information as may be able to be obtained.

(b) If such a determination is made, the city manager shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office at Belmont, California, postage prepaid, addressed to the person so assessed at his last known address. Such person may, within fifteen (15) days after the mailing or serving of such notice, make ap-

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plication in writing to the city manager for a hearing on the amount of the license tax. If such application is made, the city manager shall cause the matter to be set for hearing within fifteen (15) days before the city council. The city manager shall give at least ten (10) days notice to such person of the time and place of hearing in the manner prescribed above for serving notices of assessment. The council shall consider all evidence produced and shall make findings thereon, which shall be final. Notice of such finding shall be served upon the applicant in the manner prescribed above for serving notices of assessment. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-10. Appeal.

Any person aggrieved by any decision of the city manager with respect to the issuance or refusal to issue such license may appeal to the council by filing notice of appeal with the clerk of the council and the payment of a sum of thirty-five dollars (\$35.00) to the treasurer. The council shall thereupon fix a time and place for hearing such appeal. The clerk of the council shall give notice to such person of the time and place of hearing by serving it personally or by depositing it in the United States Post Office at Belmont, California, postage prepaid, addressed to such person at his last known address. The council shall have authority to determine all questions raised on such appeal. No such determination shall conflict with any substantive provision of this chapter. No penalties shall accrue to the applicant during the appeal period; provided, however, that the city council shall have the discretion to assess penalties if such appeal is determined by the city council to be groundless. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-11. Information confidential.

It shall be unlawful for the collector, or any person having an administrative duty under the provisions of this chapter, to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a license, or pay a license tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits,

losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person. Provided, that nothing in this section shall be construed to prevent:

- (1) The disclosure of information to, or the examination of records by federal or state officials, or the tax officials of another city or county, if a reciprocal arrangement exists, or to a grand jury or court of law, upon subpoena;
- (2) Disclosure of information or examination of records by federal or state officials or tax officials of another city or county, or to a grand jury or court of law upon subpoena;
- (3) The disclosure of the names and addresses of persons to whom licenses have been issued, and the general type or nature of their business;
- (4) The disclosure by way of public meeting or otherwise of such information as may be necessary to the city council in order to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of license taxes, or submits an offer of compromise with regard to a claim asserted against him by the city for license taxes, or when acting upon any other matter;
- (5) The disclosure of general statistics regarding taxes collected or business done in the city. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-12. Posting and keeping licenses.

Any licensee transacting and carrying on business at a fixed place of business in the city shall keep the license posted in a conspicuous place upon the premises where such business is carried on, whether or not said place of business is the City of Belmont. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-13. Lost license.

The collector shall make a charge of ten dollars (\$10.00) for each duplicate license

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issued to replace any license issued under the business license provisions of this article which has been lost or destroyed; the applicant shall make satisfactory proof of such loss. (Ord. No. 587, § 1, 12-13-76)

Secs. 12-14, 12-15. Reserved.

Editor's note—Sections 12-14 and 12-15, relating to semi-annual and quarterly licenses derived from Ord. No. 587, § 1, adopted Dec. 13, 1976, were repealed by §§ 2, 3, respectively of Ord. No. 821, adopted Oct. 10, 1989.

Sec. 12-16. Penalty for nonpayment of license.

Whenever an initial license or annual license renewal is not paid within thirty (30) days after commencing business or within thirty (30) days of due date, then said license is declared delinquent and the collector shall thereupon add to said license and collect a penalty of twenty five (25) per cent of the license so delinquent. Thereafter, for each thirty-day period that the license remains unpaid, an additional sum of twenty five (25) per cent shall be added thereto and collected as a penalty. Said penalty shall not exceed one hundred (100) per cent of the license fee. (Ord. No. 587, § 1, 12-13-73; Ord. No. 821, § 4, 10-10-89)

Sec. 12-17. License fee constitutes a debt.

The amount of any license fee and penalty imposed by this article shall be deemed a debt to the City of Belmont; and, any person carrying on any business without first having procured a license from said city shall be liable to an action in the name of said city in any court of competent jurisdiction, for the amount of license and penalties imposed on such business. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-18. Conviction for violation not waiver of license.

The conviction and punishment of any person for transacting any business without a license shall not excuse or exempt such person from the payment of any license tax due or unpaid at the time of such conviction, and nothing herein shall prevent a criminal prosecution of any violation of the business license provisions of this article. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-19. Minimum tax.

Every person maintaining an office or other fixed place of business in the City of Belmont, taxed on the basis of gross receipts or number of employees, shall pay a minimum license fee of one hundred fifty dollars (\$150.00) per year, whether or not any gross receipts or number of employees of such business are derived from or attributable to business activity within the City of Belmont. If a person engages in the same business in two (2) or more places in Belmont, each place of business shall be taxed under this chapter as a separate entity. If a person engages in two (2) or more different businesses at the same location, each business shall be taxed as a separate entity; and there shall be no credit or setoff for taxes paid at one location against taxes due from another location, nor shall there be credit or setoff for taxes due from different businesses at the same location. (Ord. No. 587, § 1, 12-13-76; Ord. No. 821, § 5, 10-10-89)

Sec. 12-20. Multiple classifications.

In the event that any individual operates a business falling into several categories, as determined by the license collector, the base tax applying to each and every business so determined shall be due and payable, but nothing herein shall be construed to mean that the tax due per the employee schedule shall be applied to the total number of employees more than once. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-21. Refunds.

The finance director may authorize the refund of any license fee or portion of license fee, interest or penalty which he determines was erroneously or illegally collected, but no license fee shall be refunded if, prior to his application for a license, the applicant has engaged in the business for which the license is sought. Refunds will not be granted to businesses ceasing operations; provided, however, those businesses which have paid a license fee based upon an estimated gross receipts as provided in sections 12-5 and 12-6 shall be eligible for refund based upon actual gross receipts. Excess amounts collected may be refunded or credited on any amounts then due and payable from the person from whom it was collected, and the balance may be

refunded to such person, his administrators or executors. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-22. Solicitors and peddlers.

(a) All solicitors or peddlers requiring cash deposits or taking orders for cash on delivery purchases (C.O.D.), or who require a contract of agreement to finance the sale of any goods, services or merchandise for future delivery, or for services to be performed in the future, shall furnish to the City of Belmont a bond in an amount to be determined by the city manager executed by the bounden principal and any reliable surety company. Such bond shall be conditioned upon the making of final delivery of the goods ordered, or services to be performed, in accordance with the terms in such order, or failing therein that the advance payment on such order be refunded within sixty (60) days from the contract delivery date. Any person aggrieved or damaged by the action of any such solicitor or peddler shall have the right of action on the bond for the recovery of money or damages, or both. Such bond shall remain in full force and effect, for a period of ninety (90) days after the expiration of such license, unless sooner released by action of the city council.

(b) All solicitors and peddlers shall be required to pay in advance, an amount determined by the city manager for the required identification card.

(c) Other persons not maintaining a fixed place of business in the City of Belmont but who regularly render personal or other services or products either by appointment, call, referral or otherwise from place to place or house to house in the city, are subject to the provisions of this section.

(d) Every person engaged in the business of soliciting must receive an identification card from the Belmont Police Department. The applicant must file a written notarized statement with the city manager. Such statement shall state the name and location of the company or firm for which the orders are to be secured, the name of the nearest local or state manager, if any, his address, the kind of goods, wares, or merchandise to be shipped or forwarded, the method of

solicitation or taking orders, the location of any warehouse, factory or plant within the State of California, the method of delivery, the name and location of the residence of the applicant and any other facts the city manager may require. Any applicant must present such a statement to the city manager before a business license can be issued to him. Upon receipt of the notarized statement, the original shall be referred to the chief of police, who shall cause such investigation of the applicant's business and moral character to be made as he deems necessary for the protection of the public good. If, in the judgment of the chief of police, the representations made in said statements, or his investigation of the applicant discloses that the granting of the license applied for may be detrimental to the public peace, morals, health, safety or general welfare, or that the applicant is not of good moral character or has been convicted of any violation of law involving moral turpitude, he shall recommend to the city manager that said license be denied. The city manager shall accept or deny, upon the recommendation of the chief of police, any application for a license as described in the provisions of this section.

(e) Any solicitor or peddler who claims to be entitled to an exemption from the payment of any license provided for in this part upon grounds that he or she is employed by a nonprofit, charitable or fraternal organization shall file a written notarized affidavit disclosing the following information: A list of all corporate offices of said organization, a financial statement for the business for the most recent fiscal year, the name of the immediate supervisor and any other information which the chief of police and city manager may require to establish such claim of exemption. Thereupon, said application shall be forwarded to the city attorney of the City of Belmont for his action upon the same, and no such solicitor or peddler shall be entitled to solicit in the City of Belmont unless and until said organization has obtained such permit.

(f) Any solicitor or peddler being duly licensed according to the provision of this part shall, furthermore, carry on his person at all times while operating in the City of

Belmont, a solicitor's or peddler's permit as furnished by the city manager. This permit shall serve as a notice to the public that said solicitor is duly licensed by the city and has the necessary approval of the chief of police.

(g) The statement required in (d) and (e) of this section shall be applicable to all solicitors or peddlers representing the business filing said statement. Any changes in the information contained therein must be brought to the attention of the city manager and amended in writing by an officer of the business. Nothing in this article shall be construed as meaning the city may not require such statements at each renewal of the license. (Ord. No. 587, § 1, 12-13-76; Ord. No. 821, § 6, 10-10-89)

Sec. 12-23. License nontransferable.

Each license granted or issued under any provisions of this chapter shall authorize the licensee to transact or carry on the business therein named, at the place therein designated and at no other place, and the license shall not be assignable or transferable. A change of location shall be allowed to the holder of the license upon the payment to the city manager of the sum of ten dollars (\$10.00), within thirty (30) days of such change taking place. If licensee fails to apply for change of address within thirty (30) days of such change taking place, his license shall terminate and expire at midnight of the thirtieth day. In the event of any such termination and expiration of a license, there shall be no rebate of any portion of the tax or fee paid by such licensee and in any application for a new license, there shall be no proration of the required tax or fee. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-24. Enforcement.

(a) It shall be the duty of the city manager, his assistants, deputies and employees to enforce each and all provisions of this article. Each department of the city which issues permits for any type of work, job, occupation, trade or calling to be carried on within the city shall:

- (1) Require the production of a valid unexpired business license prior to the issuance of such a permit;

- (2) Require a signed statement by such applicant setting forth the names and other information required by the collector of any and all subcontractors, suppliers, delivery agencies, and any other manner of support organizations involved in said work; and
- (3) Be required to stop work on any and all jobs where unlicensed businesses are involved. Said stop-work order shall remain in effect until such time as the required license is obtained.

(b) The city manager or his designated representative is authorized to institute action in any small claims court of competent jurisdiction to collect any sum due and owing to the city by reason of the provisions of this article, or to direct the city attorney to commence action to collect amounts due and owing to the city by reason of the provisions of this article.

(c) The violation of any provision of this article is declared to be unlawful and a misdemeanor, and shall be punished by a fine not exceeding five hundred dollars (\$500.00) or imprisonment for a term not exceeding six (6) months, or by both such fine and imprisonment. (Ord. No. 587, § 1, 12-13-76)

Sec. 12-25. Fees established.

(a) The amount of license taxes to be paid to the city by any person engaged in or carrying on any profession, trade, calling, occupation or business hereinafter designated is hereby fixed and established as hereinafter in this section provided. Such license tax shall be paid by every person engaged in, carrying on or maintaining any such profession, trade, occupation, calling or business in the City of Belmont.

(b) For every person engaged in, carrying on or maintaining any profession, trade, occupation, calling or business, the license tax shall be as set forth in Article II of this chapter. (Ord. No. 587, § 1, 12-13-76)

ARTICLE II. SCHEDULE OF FEES

Sec. 12-26. Established.

Licenses based on the number of employees shall be levied according to the following schedule:

Each employee: Fifteen dollars (\$15.00) per employee.

ALL TAXES ARE FOR ONE YEAR

Category I. General:

All businesses not specifically set forth in the following categories: One hundred fifty dollars (\$150.00) plus employee schedule.

Auctioneer: One hundred fifty dollars (\$150.00).

Automobile parking or storage: One hundred fifty dollars (\$150.00) plus one dollar (\$1.00) per parking space.

Billiard parlor: Five hundred dollars (\$500.00).

Bowling alley: Five hundred dollars (\$500.00).

Contractors:

General building: One hundred fifty dollars (\$150.00) plus thirty dollars (\$30.00) per structure up to fifty thousand dollars (\$50,000.00) valuation; over fifty thousand dollars (\$50,000.00), one dollar (\$1.00) per one thousands dollars (\$1,000.00).

All other contracts: One hundred fifty dollars (\$150.00).

Dance per night: Fifty dollars (\$50.00).

Financing, including savings and loans—Loan companies: One hundred seventy-five dollars (\$175.00).

Gardener: One hundred fifty dollars (\$150.00) plus employee schedule.

Itinerant: One hundred fifty dollars (\$150.00).

Junk dealer: One hundred fifty dollars (\$150.00).

Lumber: One hundred fifty dollars (\$150.00) plus employee schedule.